



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 51<sup>st</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON AUGUST 08, 2023.

PRESENT:

|                              |  |
|------------------------------|--|
| FAUSTINO G. DY III           | Vice Governor & Presiding Officer                  |
| DELFINITO EMMANUEL L. ALBANO | Member (1 <sup>st</sup> District) & Floor Leader   |
| EMMANUEL JOSELITO B. AÑES    | Member (1 <sup>st</sup> District)                  |
| ED CHRISTIAN S. GO           | Member (2 <sup>nd</sup> District)                  |
| EDGAR R. CAPUCHINO           | Member (2 <sup>nd</sup> District)                  |
| MARY GRACE D. ARREOLA        | Member (3 <sup>rd</sup> District)                  |
| RAMON JUAN N. REYES, JR.     | Member (3 <sup>rd</sup> District)                  |
| CLIFFORD R. RASPADO          | Member (4 <sup>th</sup> District)                  |
| VICTOR G. DY                 | Member (4 <sup>th</sup> District)                  |
| MANUEL FAUSTINO U. DY        | Member (5 <sup>th</sup> District)                  |
| EDWARD S. ISIDRO             | Member (5 <sup>th</sup> District)                  |
| MARCO PAOLO A. MERIS         | Member (6 <sup>th</sup> District)                  |
| AMADOR A. GAFFUD, JR.        | Member (6 <sup>th</sup> District)                  |
| ANTONIO S. HUI               | Member, PCL Federation President                   |
| DANTE G. HALAMAN             | Member, LnB Federation President                   |
| DAX PAOLO C. BINAG           | Member, SK Federation President                    |
| ADRIAN PHILIP S. BAYSAC      | Member, Agricultural Workers Sector Representative |
| LOURDES S. PANGANIBAN        | Member, Women's Sectoral Representative            |
| EVYN JAY C. DIAZ             | Member, Labor Sector Representative                |

ON LEAVE:

|                    |   |
|--------------------|---|
| MARGARETTE U. CHIN | Member, Indigenous Cultural Communities Sector Representative |
|--------------------|---|

**RESOLUTION NO. 2023-28-09**

Series of 2023

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 003-2023 (SUPPLEMENTAL BUDGET NO. 01, FY 2023) IN THE AMOUNT OF FOUR MILLION FIVE HUNDRED TWENTY THOUSAND NINE HUNDRED SEVENTY THREE PESOS (P4,520,973.00) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

**Sponsor: HON. DELFINITO EMMANUEL L. ALBANO**  
Chairperson, Committee on Municipal Appropriation

**WHEREAS,** Appropriation Ordinance No. 003-2023, an ordinance authorizing Supplemental Budget No. 1, FY 2023, involving the amount of **FOUR MILLION FIVE HUNDRED TWENTY THOUSAND NINE HUNDRED SEVENTY THREE PESOS (P4,520,973.00)** from the Share from the FY 2020 Collections of Excise Tax under RA No. 7171 and RA No. 8240 as amended by RA No. 10351, and as further amended by RA No. 11346 for the allocation of various appropriation and payment of expenditures of the

***Nagkaisa para sa Isabela***

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 003-2023 (SUPPLEMENTAL BUDGET NO. 01, FY 2023) IN THE AMOUNT OF FOUR MILLION FIVE HUNDRED TWENTY THOUSAND NINE HUNDRED SEVENTY THREE PESOS (P4,520,973.00) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

---

Municipality of Delfin Albano, Isabela, was submitted to this Sanggunian for review, pursuant to the provisions of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991;

**WHEREAS**, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other pertinent provisions set forth under Republic Act No. 7160;

**NOW THEREFORE**, on motion of **SP Member DELFINITO EMMANUEL L. ALBANO** duly seconded:

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

**RESOLVED**, to declare Appropriation Ordinance No. 003-2023 (Supplemental Budget 01 FY 2023) of the Municipality of Delfin Albano, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of R.A No. 7160, and subject further to the following conditions:

1. The utilization of the projects to be funded from the Local Government share on the Burley and Native Tobacco Excise Tax for the Fiscal Year 2020 amounting to Four Million Five Hundred Twenty Thousand Nine Hundred Seventy Three Pesos (P4,520,973.00) shall adhere with the provisions of LBM No. 86, dated December 14, 2022 on the Guidelines on the Release and Utilization of the Shares of LGUs from the FY 2020 Collections of Excise Taxes on Locally Manufactured Virginia-type cigarettes under Republic Act No. 7171, and Burley and Native Tobacco Excise Tax pursuant to RA No. 8240, as amended by RA No. 10351, and as Further Amended by RA No. 11346 Chargeable Against the Allocations to Local Government Units (ALGU) under the FY 2022 General Appropriations Act (GAA), Republic Act No. 11639;
2. The proposed projects shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations and **item No. 2.3.3 of LBM No. 86 which states that:**

*“The programs and projects to be implemented by the beneficiary LGUs from their respective shares from tobacco excise taxes shall be in line with the policies, programs, and priorities set in the Agricultural and Fisheries Modernization Program and the Road Map for the Philippine Tobacco Industry, adopted by the DA and NTA for the period. Moreover, beneficiary LGUs are highly encouraged to allocate at least twenty-five percent (25%) of their total share for cooperative programs, livelihood projects, and financial support for registered tobacco farmers.”*

**RESOLVED FURTHER**, to require the Municipality of Delfin Albano, Isabela to comply with the herein conditions.

---

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 003-2023 (SUPPLEMENTAL BUDGET NO. 01, FY 2023) IN THE AMOUNT OF FOUR MILLION FIVE HUNDRED TWENTY THOUSAND NINE HUNDRED SEVENTY THREE PESOS (P4,520,973.00) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

---

**RESOLVED FURTHERMORE**, to inform the Municipality of Delfin Albano, Isabela that this review action does not authorize any item of appropriation that is/are specifically prohibited by or inconsistent with the provisions of law, and that compliance with all the existing laws, rules and regulations shall be the responsibility of the Local Government Unit and disbursement of funds shall be subject to the usual budgeting, accounting and auditing rules and regulations.

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable ARNOLD EDWARD P. CO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Delfin Albano, Isabela through the **Honorable THOMAS A. PUA, JR.**, Municipal Vice-Mayor.

**Approved and Adopted, August 08, 2023.**

**I HEREBY CERTIFY TO THE CORRECTNESS  
of the foregoing Resolution:**

  
**ATTY. FRANCIS JAMES E. MEER**  
Secretary to the Sangguniang Panlalawigan

**ATTESTED/ APPROVED**

  
**FAUSTINO G. DY III**  
Vice-Governor